

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re

SKAT TAX REFUND SCHEME LITIGATION

This paper applies to all cases.
----- X

USDC SDNY DOCUMENT ELECTRONICALLY FILED DOC #: DATE FILED: <u>6/26/2018</u>

MASTER DOCKET
18-cv-4047 (LAK)

PRETRIAL ORDER NO. 1

LEWIS A. KAPLAN, *District Judge.*

SKAT, an agency of the government of Denmark, has commenced the cases in this district that are listed on Schedule A to this order against a number of defendants. All are assigned to the undersigned. The complaints are similar or identical. They allege in substance that the defendants engaged in a scheme the goal of which was to obtain from SKAT tax refunds to which they were not entitled. The complaints seek damages on claims for fraud, payment by mistake, unjust enrichment, money had and received, and negligent misrepresentation. The cases before the undersigned are among a total of 140 such cases filed by SKAT in eleven different districts.

The Court today held an initial conference in all of the cases pending before it. In light of the discussion at that conference, it is hereby

ORDERED, as follows:

1. These actions are consolidated for all pretrial purposes.
2. Every paper hereafter filed in the consolidated action shall bear the following caption:

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re SKAT TAX REFUND SCHEME LITIGATION

This document relates to: [insert - see ¶ 3]
----- X

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3. The docket and file in No. 18-cv-4047 shall constitute the master docket and

file for these consolidated actions and any cases hereafter consolidated with them. Documents served and filed that pertain to all consolidated actions shall contain the words "All Cases" in the place indicated above by "[insert - see ¶ 3]." Documents served and filed that pertain to less than all of the consolidated cases shall bear in that location the docket number of each individual case to which they relate. *Counsel filing papers electronically shall ensure that each filing is made in the master docket and "spread" to each additional action to which it applies.* Counsel are invited to consult the Clerk's Office if assistance is required in complying with this direction.

4. All related actions subsequently filed in, or transferred to, this district shall be consolidated into this action, and shall be governed by this order, absent other order of this Court. Any party to such an action objecting to consolidation or to any provision of this order, not later than ten (10) days after the date that such action is filed in, or transferred to, this district, shall file a motion setting forth such objections.

5. Any party hereto may file a Notice of Related Case promptly upon the filing in, or transfer to, this District of any case which that party believes is related to this action. Upon receiving such a notice, the Clerk shall:

(a) Place a copy of this order in the separate file for such action.

(b) Ensure that all counsel in these consolidated cases receive notice of electronic filing in such action of the filing of the Notice of Related Case.

(c) Make an appropriate entry in the master docket.

6. This order is without prejudice to the rights of any party to move to sever any claim or action.

7. Defendants' counsel have advised the Court of their intention to move to dismiss the complaints. Any such motions shall be filed on or before August 15, 2018. Defendants shall file a single joint memorandum of law in support of said motion except to the extent that any individual defendant or smaller groups of defendants raise issues that are not common to all, in which case that defendant or those groups may file a memorandum or memoranda raising the issues unique to it or them, as the case may be. Plaintiff shall file any opposing papers no later than September 30, 2018. Defendants shall file their reply memorandum or memoranda no later than October 30, 2018.

8. Plaintiff may serve interrogatories and requests for production of documents at their convenience. Defendants shall serve any objections to any interrogatories and requests for production within thirty (30) days after the service upon them of such interrogatories and document requests. Defendants, however, will not be obliged to produce requested documents or answers to interrogatories to which no objections have been interposed unless otherwise ordered by the Court, a determination that the Court expects to make following its initial review of defendants' motions

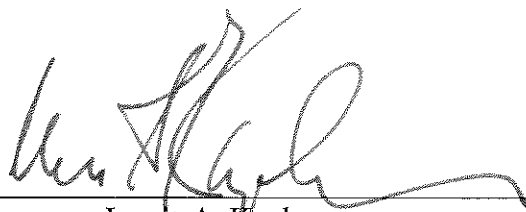
to dismiss.

9. Upon consent of the parties, the following schedule shall govern further proceedings in these cases:

- 9.1. No additional parties may be joined after January 20, 2019.
- 9.2. No amendments to the pleadings shall be permitted after March 31, 2019.
- 9.3. The parties shall make required Rule 26(a)(2) disclosures with respect to:
 - (a) Expert witnesses on or before July 14, 2019.
 - (b) Rebuttal expert witnesses on or before September 15, 2019.
- 9.4. All discovery, including any depositions of experts, shall be completed on or before October 31, 2019.
- 9.5. A joint pretrial order in the form prescribed by Judge Kaplan's individual practices shall be filed on or before December 15, 2019.
- 9.6. No motion for summary judgment shall be served after the deadline fixed for submission of the joint pretrial order. The filing of a motion for summary judgment does not relieve the parties of the obligation to file the pretrial order on time.

SO ORDERED.

Dated: June 26, 2018

A handwritten signature in black ink, appearing to read "Lewis A. Kaplan", is written over a horizontal line.

Lewis A. Kaplan
United States District Judge

SCHEDULE A

1:18-cv-04047-LAK	SKAT v. The Bradley London Pension Plan et al	filed 05/04/18
1:18-cv-04049-LAK	SKAT v. The DMR Pension Plan et al	filed 05/04/18
1:18-cv-04050-LAK	SKAT v. The Houston Rocco LLC 401K Plan et al	filed 05/04/18
1:18-cv-04051-LAK	SKAT v. The Proper Pacific LLC 401K Plan et al	filed 05/04/18
1:18-cv-04052-LAK	SKAT v. The LBR Capital Pension Plan et al	filed 05/04/18
1:18-cv-04430-LAK	SKAT v. The Atlantic DHR 401K Plan et al	filed 05/18/18
1:18-cv-04434-LAK	SKAT v. The Stor Capital Consulting LLC 401K Plan et al	filed 05/18/18
1:18-cv-04522-LAK	SKAT v. The Busby Black 401K Plan et al	filed 05/22/18
1:18-cv-04531-LAK	SKAT v. The Canada Rock LLC 401K Plan et al	filed 05/22/18
1:18-cv-04536-LAK	SKAT v. The ISDB Pension Plan et al	filed 05/22/18
1:18-cv-04538-LAK	SKAT v. The Monin Amper Pension Plan et al	filed 05/22/18
1:18-cv-04541-LAK	SKAT v. The NYC Stanismore Pension Plan et al	filed 05/22/18
1:18-cv-04543-LAK	SKAT v. The Texas Rocco LLC 401K Plan et al	filed 05/22/18
1:18-cv-04767-LAK	SKAT v. Sanford Villa Pension Plan et al	filed 05/30/18
1:18-cv-04770-LAK	SKAT v. The Aston Advisors LLC 401K Plan et al	filed 05/30/18
1:18-cv-04771-LAK	SKAT v. The Sector 230 LLC 401K Plan et al	filed 05/30/18
1:18-cv-04833-LAK	SKAT v. Raubritter LLC Pension Plan et al	filed 05/31/18
1:18-cv-04890-LAK	SKAT v. The M2F Wellness LLC 401K Plan et al	filed 06/01/18
1:18-cv-04892-LAK	SKAT v. The MPQ Holdings LLC 401K Plan et al	filed 06/01/18

1:18-cv-04894-LAK	SKAT v. Sterling Alpha LLC 401K Profit Sharing Plan et al	filed 06/01/18
1:18-cv-04896-LAK	SKAT v. The TKKJ LLC 401K Plan et al	filed 06/01/18
1:18-cv-04898-LAK	SKAT v. NYCATX LLC Solo 401K Plan et al	filed 06/01/18
1:18-cv-04899-LAK	SKAT v. Sander Gerber Pension Plan et al	filed 06/01/18
1:18-cv-04900-LAK	SKAT v. Ackview Solo 401K Plan et al	filed 06/01/18
1:18-cv-05045-LAK	SKAT v. The Dosmon Bly Pension Plan et al	filed 06/06/18
1:18-cv-05053-LAK	SKAT v. The Goldstein Law Group PC 401(K) Profit Sharing Plan et al	filed 06/06/18
1:18-cv-05057-LAK	SKAT v. The India Bombay LLC 401K Pension Plan et al	filed 06/06/18
1:18-cv-05147-LAK	SKAT v. The Aria Pension Plan et al	filed 06/08/18
1:18-cv-05150-LAK	SKAT v. The Belforte Pension Plan et al	filed 06/08/18
1:18-cv-05151-LAK	SKAT v. The Bravos Advisors 401K Plan et al	filed 06/08/18
1:18-cv-05158-LAK	SKAT v. The Costello Advisors Pension Plan et al	filed 06/08/18
1:18-cv-05164-LAK	SKAT v. The Eskin Pension Plan et al	filed 06/08/18
1:18-cv-05180-LAK	SKAT v. The Fieldcrest Pension Plan et al	filed 06/08/18
1:18-cv-05183-LAK	SKAT v. The Westport Advisors LLC 401K Plan et al	filed 06/08/18
1:18-cv-05185-LAK	SKAT v. The Kodiak Capital Pension Plan et al	filed 06/08/18
1:18-cv-05186-LAK	SKAT v. The Kyber Pension Plan et al	filed 06/08/18
1:18-cv-05188-LAK	SKAT v. The Leric Capital Pension Plan et al	filed 06/08/18
1:18-cv-05189-LAK	SKAT v. The Ludlow Holdings 401K Plan et al	filed 06/08/18
1:18-cv-05190-LAK	SKAT v. The Regoleth Pension Plan et al	filed 06/08/18

1:18-cv-05192-LAK	SKAT v. The Saba Capital LLC 401K Plan et al	filed 06/08/18
1:18-cv-05193-LAK	SKAT v. The West River Pension Plan et al	filed 06/08/18
1:18-cv-05194-LAK	SKAT v. The Stark Pension Plan et al	filed 06/08/18
1:18-cv-05299-LAK	SKAT v. The Petkov Partners Pension Plan et al	filed 06/12/18
1:18-cv-05300-LAK	SKAT v. The Petkov Management LLC 401K Plan et al	filed 06/12/18
1:18-cv-05305-LAK	SKAT v. The SVP 401K Plan et al	filed 06/12/18
1:18-cv-05307-LAK	SKAT v. The Krabi Holdings LLC 401K Plan et al	filed 06/12/18
1:18-cv-05308-LAK	SKAT v. The SPKK LLC 401K Plan et al	filed 06/12/18
1:18-cv-05309-LAK	SKAT v. The KASV Group Pension Plan et al	filed 06/12/18
1:18-cv-05374-LAK	SKAT v. Del Mar Asset Management Saving & Retirement Plan et al	filed 06/14/18